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STATE OF SOUTH CAROLINA
DEPARTMENT OF REVENUE
**APPLICATION FOR EXEMPTION FROM LOCAL TAX
FOR CONSTRUCTION CONTRACTORS**
Mail to: SC Department of Revenue, License and Registration,
Columbia, SC 29214-0109

ST-10-C
(Rev. 9/29/11)
5014

Name of Construction Company: _____

Office Location of Contractor: _____

Mailing Address of Contractor: _____

Phone Number: _____ FEIN or SSN: _____

Project Name: _____

Project Number: _____ Building Permit Number: _____
(If no number, enter "NA") (If known)

Project Location: _____

Expected Project Completion Date: _____

A COPY OF THE CONTRACT FOR WHICH AN EXEMPTION CERTIFICATE IS BEING REQUESTED MUST BE SUBMITTED WITH THIS APPLICATION. ALSO, IF YOU ARE APPLYING FOR AN EXEMPTION CERTIFICATE FOR A CONTRACT EXECUTED **AFTER** THE IMPOSITION DATE OF THE LOCAL TAX, A COPY OF THE WRITTEN BID OR PROPOSAL UPON WHICH THE CONTRACT WAS AWARDED MUST ALSO BE SUBMITTED.

When signing this form, it is important that the information contained in your report be correct and complete. To wilfully furnish a false or fraudulent statement to the Department is a crime.

Signing for Construction Co.

Title (Corp. Officer, Gen. Ptr., Owner)

Print Name

Date Signed

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PURPOSE OF FORM

This form is to be used by construction contractors to apply for an exemption from local sales and use tax when making purchases of building materials for use under a construction contract if both of the following conditions are met:

- A. 1. The construction contract is executed before the imposition date; or
- 2. A written bid is submitted before the imposition date culminating in a construction contract entered into before or after the imposition date; and
- B. 1. A verified copy of the contract is mailed within 6 months of the imposition date to:

South Carolina Department of Revenue
Registration Unit
P. O. Box 125
Columbia, South Carolina 29214-0140

This exemption certificate will only be issued for those construction contracts which are entered into, or for which a written bid is submitted, before the effective date of the local tax and is needed only if the contractor will be taking delivery of **building materials** in a county which has imposed the local tax or if the contractor is to buy **building materials** and the materials are to be stored, used or consumed by the contractor in a county which has imposed the local tax.

THIS SPECIAL EXEMPTION CERTIFICATE DOES NOT EXEMPT PURCHASES OF BUILDING MATERIALS FROM THE SIX PERCENT (6%) STATE TAX.

AN EXEMPTION CERTIFICATE ISSUED TO A PRIME CONTRACTOR MAY NOT BE USED BY A SUBCONTRACTOR NOR MAY A PRIME CONTRACTOR USE A SUBCONTRACTOR'S EXEMPTION CERTIFICATE. EACH CONTRACTOR MUST OBTAIN HIS OR HER OWN CERTIFICATE FOR EACH CONSTRUCTION CONTRACT.

DEFINITION OF TERMS

"BUILDING MATERIALS"

The term "building materials" refers to tangible personal property which becomes a part of real property (e.g. lumber, bricks, nails, steel, wiring, etc.). Therefore, the term does not refer to such items as machinery, tools, fuel, supplies, etc. which do not become a part of real property.

"VERIFIED COPY"

A "verified copy" is a copy accompanied by a statement, signed under penalties of perjury, that it is true and correct.

INSTRUCTIONS

If your company is a corporation, the statement on the front of this form must be signed by a corporate officer or an employee of the corporation authorized to sign. If a partnership, the statement must be signed by a general partner; and, if a sole proprietorship, the statement must be signed by the owner.

If you have any questions concerning this application form or questions concerning construction contractors and the local tax, you may write to the above address or call (803) 896-1350.

Social Security Privacy Act Disclosure

It is mandatory that you provide your social security number on this tax form. 42 U.S.C 405(c)(2)(C)(i) permits a state to use an individual's social security number as means of identification in administration of any tax. SC Regulation 117-201 mandates that any person required to make a return to the SC Department of Revenue shall provide identifying numbers, as prescribed, for securing proper identification. Your social security number is used for identification purposes.

The Family Privacy Protection Act

Under the Family Privacy Protection Act, the collection of personal information from citizens by the Department of Revenue is limited to the information necessary for the Department to fulfill its statutory duties. In most instances, once this information is collected by the Department, it is protected by law from public disclosure. In those situations where public disclosure is not prohibited, the Family Privacy Protection Act prevents such information from being used by third parties for commercial solicitation purposes.